

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, et al.,¹

Debtors.

)
) Chapter 11
)

) Case No. 22-10964 (MG)
)

) (Jointly Administered)
)

AFFIDAVIT OF SERVICE

I, Janira N. Sanabria, depose and say that I am employed by Stretto, the claims and noticing agent for the Debtors in the above-captioned cases.

On January 19, 2023, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first-class mail on the service list attached hereto as **Exhibit C**:

- **Notice of Deadline Requiring Submission of Proofs of Claim on or Before January 3, 2023, and Related Procedures for Submitting Proofs of Claim in the Above-Captioned Chapter 11 Cases** (attached hereto as **Exhibit A**)
- **Official Form 410 Proof of Claim** (attached hereto as **Exhibit B**)
- **Order (I) Extending the Bar Dates for Submitting Proofs of Claim, (II) Approving Notice Thereof, and (III) Granting Related Relief** (Docket No. 1846)

Furthermore, on January 23, 2023, at my direction and under my supervision, employees of Stretto caused the following documents to be served via first-class mail on the service list attached hereto as **Exhibit D**:

- **Notice of Deadline Requiring Submission of Proofs of Claim on or Before January 3, 2023, and Related Procedures for Submitting Proofs of Claim in the Above-Captioned Chapter 11 Cases** (attached hereto as **Exhibit A**)
- **Official Form 410 Proof of Claim** (attached hereto as **Exhibit B**)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

- **Order (I) Extending the Bar Dates for Submitting Proofs of Claim, (II) Approving Notice Thereof, and (III) Granting Related Relief (Docket No. 1846)**

Dated: January 25, 2023


Janira N. Sanabria

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of Florida,
County of Santa Rosa

Subscribed and sworn to (or affirmed) before me on this 25th day of January 2023, by Janira N. Sanabria, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 

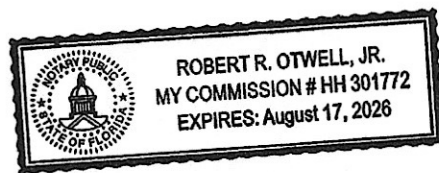


Exhibit A

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**NOTICE OF DEADLINE
REQUIRING SUBMISSION OF PROOFS
OF CLAIM ON OR BEFORE JANUARY 3, 2023,
AND RELATED PROCEDURES FOR SUBMITTING PROOFS
OF CLAIM IN THE ABOVE-CAPTIONED CHAPTER 11 CASES**

**TO: ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY DEBTOR
LISTED ON PAGE 2 OF THIS NOTICE IN THE ABOVE-CAPTIONED
CHAPTER 11 CASES.**

The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has entered an order (the “Bar Date Order”) establishing **5:00 p.m. prevailing Eastern Time on January 3, 2023** (the “General Claims Bar Date”), as the last date for each person or entity² (including individuals, partnerships, corporations, joint ventures, and trusts) to submit a Proof of Claim against any of the Debtors listed on page 2 of this notice (collectively, the “Debtors”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

Except for those holders of the claims listed below that are specifically excluded from the General Claims Bar Date submission requirement, the Bar Dates³ and the procedures set forth below for submitting proofs of claim (each, a “Proof of Claim”) apply to all Claims (defined below) against the Debtors that arose prior to **July 13, 2022** (the “Petition Date”), the date on which the Debtors commenced cases under chapter 11 of the United States Bankruptcy Code, **including parties asserting Claims pursuant to section 503(b)(9) of the Bankruptcy Code (each, a “503(b)(9) Claim”).**⁴ In addition, governmental units have until **5:00 p.m. prevailing Eastern Time on January 10, 2023** (the date that is the first business day following 180 days after the order for relief) (the “Governmental Bar Date”), to submit Proofs of Claim.

A holder of a possible Claim against the Debtors should consult an attorney regarding any matters not covered by this notice, such as whether the holder should submit a Proof of Claim.

Debtors in these Chapter 11 Cases

Debtor Name	Last Four Digits of Tax Identification Number	Case Number
Celsius Network LLC	2148	22-10964
Celsius KeyFi LLC	4414	22-10967
Celsius Lending LLC	8417	22-10970
Celsius Mining LLC	1387	22-10968
Celsius Network Inc.	1219	22-10965
Celsius Network Limited	8554	22-10966
Celsius Networks Lending LLC	3390	22-10969
Celsius US Holding LLC	7956	22-10971

Who Must Submit a Proof of Claim

You **MUST** submit a Proof of Claim to vote on a chapter 11 plan filed by the Debtors or to share in distributions from the Debtors’ estates if you have a Claim that arose before the Petition Date and it is ***not*** one of the types of Claims described under the heading “Claims for Which Proofs of Claim Need Not Be Filed” below. Claims based on acts or omissions of the Debtors that occurred before the Petition Date must be submitted on or prior to the applicable Bar Date, even if such Claims are not now fixed, liquidated, or certain or did not mature or become fixed, liquidated, or certain before the Petition Date.

² As used herein, the term “entity” has the meaning given to it in section 101(15) of title 11 of the United States Code (the “Bankruptcy Code”), and includes all persons, estates, trusts and the United States trustee. Furthermore, the terms “person” and “governmental unit” have the meanings given to them in sections 101(41) and 101(27) of the Bankruptcy Code, respectively.

³ Defined collectively as the Rejection Bar Date (further defined herein), the General Claims Bar Date, the Supplemental Bar Date (further defined herein), and the Governmental Bar Date.

⁴ “503(b)(9) Claims” are Claims on account of goods received by a Debtor within 20 days before the Petition Date, where such goods were sold to the Debtor in the ordinary course of such Debtor’s business. See 11 U.S.C. § 503(b)(9).

Under section 101(5) of the Bankruptcy Code and as used in this notice, “Claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

What To Submit

The Debtors are providing a link to access a Proof of Claim form for use in the cases in an email sent to each Retail Creditor; if your Claim is scheduled by the Debtors, the form sets forth your name, address, and email as it is reflected in the Debtors’ books and records. You will receive a different Proof of Claim form for each Claim scheduled in your name by the Debtors. Retail Creditors will receive one notification, even though Claims may be scheduled at multiple or all Debtors. You may utilize the Proof of Claim form(s) provided by the Debtors to submit your Claim.

Your Proof of Claim form must not contain complete social security numbers or taxpayer identification numbers (only the last four digits), a complete birth date (only the year), the name of a minor (only the minor’s initials) or a financial account number (only the last four digits of such financial account).

Additional Proof of Claim forms may be obtained by contacting the Debtors’ notice and claims agent, Stretto, Inc. (the “Notice and Claims Agent”), by calling 855-423-1530 for callers in the United States or by calling 949-669-5873 for callers outside the United States and/or visiting the Debtors’ restructuring website at: <http://cases.stretto.com/celsius>.

The following procedures for the submission of Proofs of Claim against the Debtors in these chapter 11 cases shall apply:

- a) Each Proof of Claim must: (i) be written in English; (ii) set forth (A) for any Claim based on cryptocurrency(ies) held in an account on the Debtors’ platform, the number of units of each cryptocurrency held in such account⁵ and (B) in the case of any other Claim, the amount of such Claim denominated in United States dollars; (iii) conform substantially with the Proof of Claim Form provided by the Debtors or Official Form 410; (iv) be signed or electronically transmitted through the interface available on the Notice and Claims Agent’s website at <http://cases.stretto.com/celsius> by the claimant or by an authorized agent or legal representative of the claimant; and (v) unless otherwise consented to by the Debtors in writing, include supporting documentation unless voluminous, in which

⁵ For the avoidance of doubt, all claims for cryptocurrency held by any holder must clearly state (i) each type of cryptocurrency held and (ii) the number of units of each cryptocurrency held.

case a summary must be attached or an explanation provided as to why documentation is not available.⁶

- b) In addition to the requirements set forth in (a) above, any Proof of Claim asserting a 503(b)(9) Claim must also: (i) include the value of the goods delivered to and received by the Debtors in the 20 days prior to the Petition Date; (ii) attach any documentation identifying the particular invoices for which the 503(b)(9) Claim is being asserted; (iii) attach documentation of any reclamation demand made to any Debtor under section 546(c) of the Bankruptcy Code (if applicable); and (iv) set forth whether any portion of the 503(b)(9) Claim was satisfied by payments made by the Debtors pursuant to any order of the Bankruptcy Court authorizing the Debtors to pay prepetition Claims.
- c) Parties who wish to receive proof of receipt of their Proofs of Claim from the Notice and Claims Agent must also include with their Proof of Claim a copy of their Proof of Claim and a self-addressed, stamped envelope.
- d) Each Proof of Claim must specify by name and case number the Debtor against which the Claim is submitted by checking the applicable box at the top of the proposed Proof of Claim Form. Each Proof of Claim will include the option to submit Claims against "All Debtors." A Proof of Claim submitted under Case No. 22 10964 or that does not identify a Debtor will be deemed as submitted only against Celsius Network LLC. A Proof of Claim that names a subsidiary Debtor but is submitted under Case No. 22 10964 will be treated as having been submitted against the subsidiary Debtor with a notation that a discrepancy in the submission exists.
- e) If the holder asserts separate Claims against different Debtors, a separate Proof of Claim form must be submitted with respect to each Claim; *provided* that a claim that indicates it is filed against each Debtor by checking the box titled "All Debtors (Account Holder Claim)" shall be deemed to have been filed against each Debtor without the need to file additional claims.
- f) The applicable terms of use governing the business relationship between the Debtors and their account holders are between each account holder, on the one hand, and Celsius Network LLC and

⁶ Supporting documentation may include, but is not limited to, a .csv report of the claimants' account with the Debtors.

its “Affiliates,” on the other hand (as defined in the terms of use). This may mean that account holders have claims against every Debtor and non-Debtor entity in the Debtors’ corporate structure. The Debtors understand that certain parties in interest, including certain holders of the Series B Preferred Shares issued by Celsius Network Limited, intend to argue that account holders have claims solely against Celsius Network LLC. The Debtors expect that this legal issue will be resolved by the Court in the near term, either through a to-be-commenced adversary proceeding, a claims objection, or other litigation (the “Account Holder Claim Ruling”). Indeed, the Debtors have filed proposed procedures to address this legal issue at Dkt. No. 1338, and upon entry of an order approving such procedures, the Debtors shall provide notice thereof to all account holders.

- g) Pursuant to Bankruptcy Rule 3003(c)(2), if a claim is scheduled as contingent, unliquidated, or disputed, a creditor must file a Proof of Claim in order to preserve rights with respect to such Claim. The Debtors have scheduled account holder Claims at each Debtor Entity and have not scheduled any such Claim as contingent, unliquidated, or disputed. The Debtors believe that scheduling any such Claims as contingent, unliquidated, or disputed would inequitably require each account holder to file a Proof of Claim against each Debtor Entity to preserve the rights to the issues to be decided through the Account Holder Claim Ruling. For the avoidance of doubt, it is not the intent of the Debtors to create any presumption that account holders have Claims against each Debtor entity, as that issue is disputed by certain holders of the Series B Preferred Shares issued by Celsius Network Limited, and no creditor or other party should rely on the fact that the account holder claims are scheduled at each Debtor entity as dispositive as to this legal issue, which will be decided in the Account Holder Claim Ruling. To the extent the Court enters a final and non-appealable order with respect to the Account Holder Claim Ruling, the Debtors intend to amend the Schedules to the extent required by such ruling. At this time, to the extent an account holder agrees with the amount of their claim provided in the Schedules, there is no need to file an additional Proof of Claim to ensure that such Claim is asserted against each Debtor Entity. For the avoidance of doubt, nothing contained herein is intended as, or should be construed as, an admission or stipulation of the validity of any claim against any Debtor, any assertion made therein or herein, or a waiver of any Debtor’s rights to dispute any claim or assert any cause of action or defense against any party.

- h) Receipt of Service: Any claimant wishing to receive acknowledgment that Stretto received its Proof of Claim must submit (i) a copy of the Proof of Claim Form (in addition to the original Proof of Claim Form sent to Stretto) and (ii) a self-addressed, stamped envelope.

When and Where To Submit

Each Proof of Claim, including supporting documentation, must be submitted so that the Notice and Claims Agent ***actually receives*** the Proof of Claim on or before the applicable Bar Date by: (i) electronically using the interface available on the Notice and Claims Agent's website at <https://cases.stretto.com/celsius>, or (ii) first-class U.S. Mail, overnight mail, or other hand-delivery system, which Proof of Claim must include an ***original*** signature, at the following address: Celsius Claims Processing, c/o Stretto, 410 Exchange, Suite 100, Irvine, CA 92602.

PROOFS OF CLAIM MUST BE SUBMITTED BY MAIL, BY HAND, OR THROUGH THE STRETTO WEBSITE. PROOFS OF CLAIM SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL WILL NOT BE ACCEPTED AND WILL NOT BE DEEMED TIMELY SUBMITTED.

Claims for Which Proofs of Claim Need Not Be Filed

Persons or entities need ***not*** submit a Proof of Claim on behalf of a Claim in these chapter 11 cases on or prior to the applicable Bar Date if the Claim falls into one of the following categories:

- a) any Claim that has already been asserted in a Proof of Claim against the Debtors with the clerk of the Bankruptcy Court for the Southern District of New York in a form substantially similar to Official Bankruptcy Form No. 410 (unless such person or entity wishes to assert the Claim against a Debtor not identified in the prior Proof of Claim, in which case an additional Proof of Claim must be filed);
- b) any Claim that is listed on the Schedules filed by the Debtors, provided that (i) the Claim is not scheduled as "disputed," "contingent," or "unliquidated"; (ii) the claimant does not disagree with the amount, nature, and priority of the Claim as set forth in the Schedules; and (iii) the claimant does not dispute that the Claim is an obligation only of the specific Debtor against which the Claim is listed in the Schedules;
- c) any Claim that has previously been allowed by order of this Court;
- d) any Claim that has already been paid in full by any of the Debtors;

- e) any Claim for which a different deadline has previously been fixed by this Court;
- f) any Claim held by a Debtor against another Debtor or any of the non-Debtor subsidiaries (whether direct or indirect) of Celsius Network, Inc.;
- g) any Claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course, provided that any person or entity asserting a Claim entitled to administrative expense status under section 503(b)(9) of the Bankruptcy Code must assert such Claim by filing a request for payment or a Proof of Claim on or prior to the General Claims Bar Date;
- h) any Claim based on an equity interest in the Debtors;
- i) any Claim held by a current employee of the Debtors if an order of the Court authorizes the Debtors to honor such Claim in the ordinary course of business as a wage, commission, or benefit; any current or former employee must submit a Proof of Claim by the General Claims Bar Date for all other Claims arising before the Petition Date, including Claims for wrongful termination, discrimination, harassment, hostile work environment, and retaliation;
- j) any Claim held by a current officer or director for indemnification, contribution, or reimbursement;
- k) any Claim for fees and expenses of professionals retained in these chapter 11 cases, including those retained pursuant to the *Order Authorizing the Retention and Compensation of Professionals Utilized in the Ordinary Course of Business* [Docket No. 519]; and
- l) any Claim held by any person or entity solely against a non Debtor entity.

THIS NOTICE IS BEING SENT TO MANY PERSONS AND ENTITIES THAT HAVE HAD SOME RELATIONSHIP WITH OR HAVE DONE BUSINESS WITH THE DEBTORS BUT MAY NOT HAVE AN UNPAID CLAIM AGAINST THE DEBTORS. THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS OR THE BANKRUPTCY COURT BELIEVE THAT YOU HAVE ANY CLAIM.

Executory Contracts and Unexpired Leases

If you have a Claim arising from the rejection of an executory contract or unexpired lease, you must submit your Proof of Claim based on such rejection on or before the later of (a) the General Claims Bar Date and (b) any date the Bankruptcy Court may fix in the applicable order authorizing such rejection and, if no such date is provided, 30 days from the date of entry of such order (the “Rejection Bar Date”). The Debtors will provide notice of the Rejection Bar Date to the contract or lease counterparty whose contract or lease is being rejected at the time the Debtors reject any executory contract or unexpired lease.

Supplemental Bar Date

In the event the Debtors amend or supplement their Schedules, the Debtors shall give notice of any such amendment to the holders of any Claim affected thereby, and such holders shall be afforded at least 35 days from the date on which such notice is given to submit a Proof of Claim with respect to such amended Claim (any such date, a “Supplemental Bar Date”) or be forever barred from doing so.

The Debtors’ Schedules and Access Thereto

You may be listed as the holder of a Claim against one or more of the Debtors in the Debtors’ Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the “Schedules”).

Copies of the Debtors’ Schedules are available: (a) from the Notice and Claims Agent by calling 855-423-1530 for callers in the United States or by calling 949-669-5873 for callers outside the United States and/or visiting the Debtors’ restructuring website at: <http://cases.stretto.com/celsius>; (b) by written request to Debtors’ counsel at the address and telephone number set forth below; and/or (c) for inspection on the Bankruptcy Court’s Internet Website at <http://ecf.nysb.uscourts.gov>. A login and password to the Bankruptcy Court’s Public Access to Electronic Court Records are required to access this information and can be obtained at <http://www.pacer.psc.uscourts.gov>. Copies of the Schedules may also be examined between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday, at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, New York, New York 10004.

If you rely on the Debtors’ Schedules, it is your responsibility to determine that the Claim is accurately listed in the Schedules.

As set forth above, if you agree with the nature, amount, and classification of your Claim as listed in the Debtors’ Schedules, and if you do not dispute that your Claim is only against the Debtor specified by the Debtors, and if your Claim is **not** described as “disputed,” “contingent,” or “unliquidated,” **you need not submit a Proof of Claim**. Otherwise, or if you decide to submit a Proof of Claim, you must do so before the applicable Bar Date in accordance with the procedures set forth in this notice.

Please note that if you believe that you have a Claim or Claims against one or more Debtors separate and apart from the return of your cryptocurrency set forth on the Debtors’ Schedules, you are required to submit such Claim or Claims by the applicable Bar Date.

Reservation of Rights

Nothing contained in this Bar Date Notice is intended, or should be construed, as a waiver of the Debtors' right to: (a) dispute, or assert offsets or defenses against, any submitted Proof of Claim or any claim listed or reflected in the Schedules as to the nature, amount, liability, or classification of such claims; (b) subsequently designate any scheduled claim as disputed, contingent, or unliquidated; and (c) otherwise amend or supplement the Schedules.

Consequences of Failure to Submit a Proof of Claim by the Applicable Bar Date

ANY HOLDER OF A CLAIM THAT IS NOT LISTED IN THIS NOTICE AS A CLAIM EXCEPTED FROM THE REQUIREMENTS OF THE BAR DATE ORDER AND THAT FAILS TO TIMELY SUBMIT A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM (1) ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, (2) VOTING ON ANY CHAPTER 11 PLAN OF REORGANIZATION FILED IN THESE CASES ON ACCOUNT OF SUCH CLAIM, AND (3) PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM.

[Remainder of page intentionally left blank]

BY ORDER OF THE COURT

New York, New York
Dated: November 16, 2022

/s/ Joshua A. Sussberg

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

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- and -

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Counsel to the Debtors and

Debtors in Possession

Exhibit B

Fill in this information to identify the case:

Name of Debtor & Case Number:

- | | |
|--|--|
| <input type="checkbox"/> All Debtors (Account Holder Claim) | <input type="checkbox"/> Celsius Mining LLC (Case No. 22-10968) |
| <input type="checkbox"/> Celsius Network, LLC (Case No. 22-10964) | <input type="checkbox"/> Celsius Lending Networks, LLC (Case No. 22-10969) |
| <input type="checkbox"/> Celsius Network Inc. (Case No. 22-10965) | <input type="checkbox"/> Celsius Lending LLC (Case No. 22-10970) |
| <input type="checkbox"/> Celsius Network Limited (Case No. 22-10966) | <input type="checkbox"/> Celsius US Holding LLC (Case No. 22-10971) |
| <input type="checkbox"/> Celsius KeyFi LLC (Case No. 22-10967) | |

United States Bankruptcy Court for the Southern District of New York

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

Name of the current creditor (the person or entity to be paid for this claim) _____

Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?

- ☐ No
☐ Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Contact phone _____

Contact email _____

Where should payments to the creditor be sent? (if different)

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Contact phone _____

Contact email _____

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

- ☐ No
☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____

5. Do you know if anyone else has filed a proof of claim for this claim?

- ☐ No
☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No ☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____ ____ ____ ____

7. How much is the claim?

- A. To the extent you assert a claim that is denominated in US Dollars, list the value of the claim in US Dollars as of the date the case was filed (July 13, 2022): \$ _____
- B. With regard to coins transferred to the Debtors, list the number of each type of asset held in each type of account as of the date the case was filed (July 13, 2022).

Coin	Earn	Withheld	Custody	Collateral on Loan Receivable
1inch Network (1INCH)				
3pool Curve (3CRV)				
AAVE (AAVE)				
Arable Protocol (ACRE)				
Cardano (ADA)				
Alchemix (ALCX)				
MyNeighborAlice (ALICE)				
Alchemix USD (aIUSD)				
Ampleforth (AMPL)				
Anchor Protocol (ANC)				
Angle (ANGLE)				
Ankr (ANKR)				
Star Atlas (ATLAS)				
AnnchorUST (aUST)				
Avalanche (AVAX)				
Badger DAO (BADGER)				
Balancer (BAL)				
Basic Attention Token (BAT)				
bBADGER (bBADGER)				
Bitcoin Cash (BCH)				
bDIGG (bDIGG)				
Beacon ETH (BETH)				
Lido Bonded LUNA (BLUNA)				
BNB (BNB)				
Bancor (BNT)				
Boba Network (BOBA)				
BarnBridge (BOND)				
Bone ShibaSwap (BONE)				
SpookySwap (BOO)				
BoringDAO (BOR)				
BoringDAO (BORING)				
Bitcoin SV (BSV)				
Bozkurt Token (BT)				
Bitcoin (BTC)				
Bitcoin Gold (BTG)				
Binance USD (BUSD)				
Celsius (CEL)				
CreaEther (CETH)				
Compound (COMP)				
Cream Finance (CREAM)				
Curve Dao Token (CRV)				
Convex Finance (CVX)				
Convex CRV (CVXCRV)				

cxADA (cxADA)				
cxBTC (cxBTC)				
cxDOGE (cxDOGE)				
cxETH (cxETH)				
Dash (DASH)				
DePay (DEPAY)				
DIGG (DIGG)				
Dogecoin (DOGE)				
Polkadot (DOT)				
DQUICK (DQUICK)				
Eos (EOS)				
Ellipsis (EPS)				
Ethereum Classic (ETC)				
Ethereum (ETH)				
STASIS EURO (EURS)				
Harvest Finance (FARM)				
Fei USD (FEI)				
StaFi (FIS)				
Falcon Project (FNT)				
Frax (FRAX)				
Fantom (FTM)				
FTX Token (FTT)				
Gemini Dollar (GUSD)				
H2O DAO (H2O)				
Hermez Network (HEZ)				
ICHI (ICHI)				
JOE (JOE)				
Kin (KIN)				
Kyber Network (KNC)				
Lido DAO (LDO)				
ChainLink (LINK)				
Livepeer (LPT)				
Liquity (LQTY)				
Loopring (LRC)				
Litecoin (LTC)				
Terra Luna (LUNA)				
Liquity USD (LUSD)				
LUSD Curve (LUSD Curve)				
Decentraland (MANA)				
Polygon (MATIC)				
Multi-Collateral DAI (MCDAI)				
MegaElfLand (MELT)				
Mimatic (MIMATIC)				
Maker (MKR)				
Maple (MPL)				
Marinade Staked SOL (MSOL)				
Notional Finance (NOTE)				
NXM (NXM)				
OMG Network (OMG)				
ownix (ONX)				
Orbs (ORBS)				
Origin Dollar (OUSD)				
PAX (PAX)				
PAX Gold (PAXG)				
Pickle Finance (PICKLE)				
pNetwork (PNT)				
Star Atlas DAO (POLIS)				
BENQI (QI)				
Qredo (QRDO)				

QuickSwap (QUICK)				
Rai Reflex Index (RAI)				
Raydium (RAY)				
Ren (REN)				
THORChain (RUNE)				
BENQI Liquid Staked AVAX (SAVAX)				
Saga (SGA)				
Songbird (SGB)				
Sogur (SGR)				
Synthetic (SNX)				
Solana (SOL)				
SparkLab (SPARK)				
Serum (SRM)				
Stable/cash (Stable/cash)				
Lido Staked ETH (STETH)				
Lido Staked LUNA (STLUNA)				
sUSD (sUSD)				
SushiSwap (SUSHI)				
TrueAUD (TAUD)				
tBTC (TBTC)				
TrueCAD (TCAD)				
TrueGBP (TGBP)				
TrueHKD (THKD)				
TrueFi (TRU)				
TrueUSD (TUSD)				
UMA (UMA)				
Uniswap (UNI)				
US Dollar (USD)				
USD Coin (USDC)				
Tether (USDT)				
USDT ERC20 (USDT ERC20)				
Unslashed Finance (USF)				
Ultra Salescloud (UST)				
Bancor Governance Token (vBNT)				
Vesper (VSP)				
Wrapped Bitcoin (WBTC)				
Wrapped DLG (WDGLD)				
WETH (WETH)				
Wrapped Fantom (WFTM)				
Wrapped Matic (WMATIC)				
XAUT (XAUT)				
eCash (XEC)				
Stellar Lumens (XLM)				
Ripple (XRP)				
Tezos (XTZ)				
yearn.finance (YFI)				
YF Link (YFL)				
YUSD Stablecoin (YUSD)				
yveCRV-DAO (yveCRV-DAO)				
Zcash (ZEC)				
0x (ZRX)				
ZUSD (ZUSD)				
Other:				

Does this amount include interest or other charges?

☐ No

☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information.</p>						
9. Is all or part of the claim secured?	<div style="margin-bottom: 10px;"> <input type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. </div> <p>Nature of property:</p> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>. </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Motor vehicle </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Other. Describe: _____ </div> <p>Basis for perfection: _____</p> <p>Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</p> <div style="margin-top: 20px;"> <p>Value of property: \$ _____</p> <p>Amount of the claim that is secured: \$ _____</p> <p>Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)</p> <p>Amount necessary to cure any default as of the date of the petition: \$ _____</p> <p>Annual Interest Rate (when case was filed) _____ %</p> <div style="margin-left: 20px;"> <input type="checkbox"/> Fixed <input type="checkbox"/> Variable </div> </div>						
10. Is this claim based on a lease?	<div style="margin-bottom: 10px;"> <input type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____ </div>						
11. Is this claim subject to a right of setoff?	<div style="margin-bottom: 10px;"> <input type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____ </div>						
12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 70%;"> <div style="margin-bottom: 10px;"> <input type="checkbox"/> No </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Yes. <i>Check one:</i> </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. </div> </div> <div style="font-size: small;"> <p>* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.</p> </div> </div> <div style="width: 25%; text-align: right; padding-top: 10px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f2f2f2;"> <th style="padding: 5px;">Amount entitled to priority</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">\$ _____</td> </tr> <tr> <td style="padding: 5px;">\$ _____</td> </tr> <tr> <td style="padding: 5px;">\$ _____</td> </tr> <tr> <td style="padding: 5px;">\$ _____</td> </tr> <tr> <td style="padding: 5px;">\$ _____</td> </tr> </tbody> </table> </div>	Amount entitled to priority	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Amount entitled to priority							
\$ _____							
\$ _____							
\$ _____							
\$ _____							
\$ _____							

Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date _____

Signature

Print the name of the person who is completing and signing this claim:

Name _____
First name Middle name Last name

Title _____

Company _____
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

City State ZIP Code

Contact phone _____ Email _____

Exhibit C



Exhibit C

Served via First-Class Mail

NAME	ATTENTION	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
ALABAMA DEPARTMENT OF REVENUE	C/O LEGAL DIVISION	P.O. BOX 320001		MONTGOMERY	AL	36132-0001
CHEROKEE COUNTY, NC PERSONAL PROPERTY TAX	ATTN: CHRISTOPHER CABLE	75 PEACHTREE ST	SUITE 227	MURPHY	NC	28906
COMPTROLLER OF MARYLAND	ANNAPOLIS COMPLIANCE	60 WEST STREET SUITE 102		ANNAPOLIS	MD	21401
MARSHALL COUNTY, KY PERSONAL PROPERTY TAX		1101 MAIN ST		BENTON	KY	42025
MICHIGAN DEPARTMENT OF TREASURY	C/O STATE TREASURER	AUSTIN BUILDING 430 W. ALLEGAN STREET		LANSING	MI	48922
NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	C/O LEGAL BUREAU	PO BOX 457		CONCORD	NH	03302-0457
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	SALES & USE TAX	600 E BOULEVARD AVE	DEPT. 127	BISMARCK	ND	58505-0599
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER		600 E. BOULEVARD AVE., DEPT. 127		BISMARCK	ND	58505-0599
OREGON TAX FOUNDATION		1325 G ST NW SUITE 950		WASHINGTON	DC	20005
PENNSYLVANIA DEPARTMENT OF REVENUE	SALES & USE TAX	PO BOX 280905		HARRISBURG	PA	17128-0905
PENNSYLVANIA TREASURY		129 FINANCE BUILDING		HARRISBURG	PA	17120
SOUTH CAROLINA DEPARTMENT OF REVENUE	C/O INCOME TAX	PO BOX 125		COLUMBIA	SC	29214-0400
STATE OF ALABAMA	ALABAMBA DEPARTMENT OF REVENUE	50 N. RIPLEY		MONTGOMERY	AL	36130
STATE OF ALASKA	ALASKA DEPARTMENT OF REVENUE	PO BOX 110400		JUNEAU	AK	99811-0400
STATE OF ARKANSAS	DEPARTMENT OF FINANCE AND ADMINISTRATION	DFA BUILDING	1509 W 7TH ST, RM 401	LITTLE ROCK	AR	72201
STATE OF HAWAII	HAWAII STATE DEPARTMENT OF TAXATION	75 AUPUNI STREET #101		HILO	HI	96720-4245
STATE OF ILLINOIS	DEPT OF REVENUE	WILLARD ICE BUILDING	101 WEST JEFFERSON ST	SPRINGFIELD	IL	62702
STATE OF INDIANA	INDIANA DEPARTMENT OF REVENUE	ATTN: LEGAL DIVISION	100 N. SENATE AVE, MS 102	INDIANAPOLIS	IN	46204
STATE OF IOWA	DEPARTMENT OF REVENUE	PO BOX 10460		DES MOINES	IA	50306-0460
STATE OF LOUISIANA	DEPT OF REVENUE	BATON ROUGE HEADQUARTERS	617 NORTH THIRD STREET	BATON ROUGE	LA	70802
STATE OF MARYLAND	COMPTROLLER OF MARYLAND	REVENUE ADMIN CENTER TAXPAYER SERVICE DIV	110 CARROLL STREET	ANNAPOLIS	MD	21411-0001
STATE OF MICHIGAN		MICHIGAN DEPARTMENT OF TREASURY		LANSING	MI	48922
STATE OF MINNESOTA	DEPT OF REVENUE	600 NORTH ROBERT ST		ST. PAUL	MN	55101
STATE OF MONTANA	MONTANA DEPARTMENT OF REVENUE	PO BOX 5805		HELENA	MT	59604-5805
STATE OF NEBRASKA	NEBRASKA DEPARTMENT OF REVENUE	NEBRASKA STATE OFFICE BUILDING	301 CENTENNIAL MALL S.	LINCOLN	NE	68508
STATE OF NEVADA	DEPARTMENT OF TAXATION	1550 COLLEGE PARKWAY, SUITE 115		CARSON CITY	NV	89706
STATE OF NEW HAMPSHIRE	DEPARTMENT OF REVENUE ADMIN.	GOVERNOR HUGH GALLEN STATE OFFICE PARK	109 PLEASANT STREET	CONCORD	NH	3301
STATE OF NEW MEXICO	NEW MEXICO TAX AND REVENUE DEPT	1100 SOUTH ST. FRANCIS DRIVE, SUITE 1100		SANTE FE	NM	87504
STATE OF OHIO	BANKRUPTCY DIVISION	OHIO DEPARTMENT OF TAXATION	4485 NORTHLAND RIDGE BLVD.	COLUMBUS	OH	43229
STATE OF OHIO	OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
STATE OF OREGON	OREGON DEPT OF REVENUE	955 CENTER ST NE		SALEM	OR	97301-2555
STATE OF OREGON	OREGON DEPT OF REVENUE	PO BOX 14730		SALEM	OR	97309-0464
STATE OF RHODE ISLAND	DIVISION OF TAXATION	ONE CAPITAL HILL		PROVIDENCE	RI	2908
STATE OF SOUTH CAROLINA	SOUTH CAROLINA DEPT. OF REVENUE	300A OUTLET POINTE BOULEVARD		COLUMBIA	SC	29210
STATE OF VERMONT	VERMONT DEPARTMENT OF TAXES	133 STATE STREET		MONTPELIER	VT	5633
STATE OF WEST VIRGINIA	WEST VIRGINIA DEPARTMENT OF REVENUE	STATE CAPITOL	BUILDING 1, W-300	CHARLESTON	WV	25305
STATE OF WISCONSIN	WISCONSIN DEPARTMENT OF REVENUE	PO BOX 8949		MADISON	WI	53713
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		LYNDON B. JOHNSON STATE OFFICE BLDG	111 E 17TH ST	AUSTIN	TX	78774
WHITFIELD COUNTY, GA PERSONAL PROPERTY TAX	ATTN: DANNY W. SANE, TAX COMMISSIONER	1013 RIVERBURCH PKWY		DALTON	GA	30721
WISCONSIN DEPARTMENT OF REVENUE	C/O CUSTOMER SERVICE BUREAU	PO BOX 8949		MADISON	WI	53708-8949

Exhibit D

**Exhibit D**
Served via First-Class Mail

NAME	ATTENTION	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
ALABAMA DEPARTMENT OF REVENUE	BUSINESS PRIVILEGE TAX SECTION	PO BOX 327320		MONTGOMERY	AL	36132-7430
ALABAMA DEPARTMENT OF REVENUE	INDIVIDUAL AND CORPORATE TAX DIV	PO BOX 327435		MONTGOMERY	AL	36132-7430
ALABAMA DEPARTMENT OF REVENUE		PO BOX 154		MONTGOMERY	AL	36165
ALABAMA DEPARTMENT OF REVENUE		50 N RIPLEY ST.		MONTGOMERY	AL	36130
ARIZONA DEPARTMENT OF REVENUE	BANKRUPTCY LITIGATION SECTION	1600 W MONROE ST		PHOENIX	AZ	85007
ARKANSAS DEPT. OF FINANCE AND ADMIN	OFFICE OF REVENUE LEGAL COUNSEL	PO BOX 1272	SUITE 2380	LITTLE ROCK	AR	72203-1272
ATTORNEY GENERAL OF THE STATE OF TENNESSEE	BANKRUPTCY DIVISION	PO 20207		NASHVILLE	TN	37202
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	ACCOUNT INFORMATION GROUP, MIC:29	PO BOX 942879		SACRAMENTO	CA	94279-0029
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	SPECIAL OPERATIONS BANKRUPTCY TEAM, MIC:74	PO BOX 942879		SACRAMENTO	CA	94279-0074
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION		450 N STREET, MIC:104		SACRAMENTO	CA	95814-0104
CALIFORNIA FRANCHISE TAX BOARD	BANKRUPTCY SECTION, MS: A-340	P.O. BOX 2952		SACRAMENTO	CA	95812-2952
CALIFORNIA FRANCHISE TAX BOARD	CHIEF COUNSEL C/O GENERAL COUNSEL SECTION	PO BOX 1720, MS: A-260		RANCHO CORDOVA	CA	95741-1720
CHEROKEE COUNTY, NC	TAX APPRAISER	75 PEACHTREE STREET	SUITE 108	MURPHY	NC	28906
CHEROKEE COUNTY, NC	TAX COLLECTOR	75 PEACHTREE STREET	SUITE 109	MURPHY	NC	28906
CITY OF NEW YORK DEPARTMENT OF FINANCE	OFFICE OF LEGAL AFFAIRS	375 PEARL STREET, 30TH FLOOR		NEW YORK	NY	10038
COLORADO DEPARTMENT OF REVENUE	ATTN: BANKRUPTCY UNIT	PO BOX 13200		DENVER	CO	80201
COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE BANKRUPTCY UNIT	100 CAMBRIDGE ST 7TH FL	PO BOX 9564	BOSTON	MA	02114-9564
COMPTROLLER OF MARYLAND		110 CARROLL STREET		ANNAPOLIS	MD	21411-0001
COMPTROLLER OF MARYLAND, REVENUE ADMINISTRATION DIVISION		80 CALVERT STREET	PO BOX 466	ANNAPOLIS	MD	21404-0466
CONNECTICUT DEPARTMENT OF REVENUE SERVICES	C&E DIVISION, BANKRUPTCY UNIT	25 SIGOURNEY STREET		HARTFORD	CT	06106-5032
CONTROLLER PUBLIC ACCOUNTS	ATTN: BANKRUPTCY	PO BOX 13528		AUSTIN	TX	78711-3528
GEORGIA DEPARTMENT OF REVENUE	ARCS	1800 CENTURY BOULEVARD NE SUITE 9100		ATLANTA	GA	30345
IDAHO STATE TAX COMMISSION	BANKRUPTCY DEPARTMENT	PO BOX 36		BOISE	ID	83722
ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT	100 W RANDOLPH ST, 7TH FLOOR		CHICAGO	IL	60601
INDIANA DEPARTMENT OF REVENUE	BANKRUPTCY SECTION: MS 108	100 NORTH SENATE AVE, IGCN 240		INDIANAPOLIS	IN	46204
IOWA DEPARTMENT OF REVENUE	BANKRUPTCY UNIT	PO BOX 10471		DES MOINES	IA	50306
KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT	PO BOX 12005		TOPEKA	KS	66601
KENTUCKY DEPARTMENT OF REVENUE	DIVISION OF COLLECTION	501 HIGH STREET	PO BOX 491	FRANKFORT	KY	40602
MARSHALL COUNTY, KY	TAX ASSESSOR	1101 MAIN STREET		BENTON	KY	42025
MARSHALL COUNTY, KY	TAX COLLECTOR	80 JUDICIAL DRIVE		BENTON	KY	42025
MARYLAND COMPLIANCE DIVISION	ATTN: MARY CARR	STATE OFFICE BUILDING	301 WEST PRESTON ST RM 409	BALTIMORE	MD	21201-2383
MASSACHUSETTS DEPARTMENT OF REVENUE	COLLECTIONS BUREAU/BANKRUPTCY UNIT	P. O. BOX 7090		BOSTON	MA	02204-7090
MICHIGAN DEPARTMENT OF REVENUE		PO BOX 30427		LANSING	MI	48909
MICHIGAN DEPARTMENT OF TREASURY		430 W ALLEGAN STREET		LANSING	MI	48933
MICHIGAN DEPARTMENT OF TREASURY		PO BOX 30804		LANSING	MI	48909
MICHIGAN DEPARTMENT OF TREASURY, TAX POLICY DIVISION	ATTN: LITIGATION LIAISON	430 WEST ALLEGAN STREET	2ND FLOOR, AUSTIN BUILDING	LANSING	MI	48922
MISSISSIPPI STATE TAX COMMISSION	BKR SECTION MISSISSIPPI STATE TAX COMMISSION	PO BOX 22808		JACKSON	MS	39225-2808
MISSOURI DEPARTMENT OF REVENUE		PO BOX 475		JEFFERSON CITY	MO	65105
MONTANA DEPARTMENT OF REVENUE	ATTN: MARCI GOHN, BANKRUPTCY UNIT	PO BOX 1712		HELENA	MT	59604
NEBRASKA DEPARTMENT OF REVENUE	ATTN: BANKRUPTCY UNIT	PO BOX 94818		LINCOLN	NE	68509-4818
NEVADA DEPT OF REVENUE AND TAXATION		1550 COLLEGE PARKWAY	SUITE 115	CARSON CITY	NV	89706
NEVADA DEPT OF TAXATION	ATTN: BANKRUPTCY SECTION	555 E WASHINGTON AVE SUITE 1300		LAS VEGAS	NV	89101
NEW HAMPSHIRE TREASURY DEPARTMENT		25 CAPITOL STREET	ROOM 205	CONCORD	NH	03301-6312
NORTH CAROLINA DEPARTMENT OF REVENUE	BANKRUPTCY UNIT	PO BOX 1168		RALEIGH	NC	27602-1168
OFFICE OF STATE TAX COMMISSIONER	DEPARTMENT 127	600 EAST BOULEVARD AVE		BISMARK	ND	58505-0599
OFFICE OF STATE TAX COMMISSIONER		PO BOX 5623		BISMARK	ND	58506-5623
OFFICE OF TAX AND REVENUE	SPECIAL INVESTIGATION UNIT	PO BOX 75520		WASHINGTON	DC	20013
OKLAHOMA TAX COMMISSION	BANKRUPTCY SECTION	100 N BROADWAY STE 1500		OKLAHOMA CITY	OK	73102
OREGON DEPARTMENT OF REVENUE	ATTN: BANKRUPTCY UNIT	955 CENTER STREET, NE		SALEM	OR	97301-2555
OREGON DEPARTMENT OF REVENUE		PO BOX 14790		SALEM	OR	97309-0470
PENNSYLVANIA DEPARTMENT OF REVENUE	BUREAU OF COMPLIANCE	PO BOX 280946		HARRISBURG	PA	17128-0946
PENNSYLVANIA DEPARTMENT OF REVENUE	OFFICE OF CHIEF COUNSEL	PO BOX 281061		HARRISBURG	PA	17128
PENNSYLVANIA DEPARTMENT OF REVENUE		110 N 8TH STREET	SUITE 204A	PHILADELPHIA	PA	19107-2412
PENNSYLVANIA DEPARTMENT OF REVENUE		DEPARTMENT 280406		HARRISBURG	PA	17128-0406
PENNSYLVANIA DEPARTMENT OF REVENUE		PO BOX 280427		HARRISBURG	PA	17128-0427
PENNSYLVANIA DEPARTMENT OF REVENUE		PO BOX 280905		HARRISBURG	PA	17128-0905
RI DIVISION OF TAXATION	BANKRUPTCY DIVISION	ONE CAPITOL HILL		PROVIDENCE	RI	2908
SC DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	PO BOX 12265		COLUMBIA	SC	29211-9979
SC DEPARTMENT OF REVENUE	CORPORATE TAX	PO BOX 100151		COLUMBIA	SC	29202
SC DEPARTMENT OF REVENUE	SALES TAX	PO BOX 125		COLUMBIA	SC	29214-0400
SC DEPARTMENT OF REVENUE		100A OUTLET POINTE BOULEVARD		COLUMBIA	SC	29210
SC DEPARTMENT OF REVENUE		PO BOX 12265		COLUMBIA	SC	29211
SOUTH DAKOTA DEPARTMENT OF REVENUE & REGULATION	ANDERSON BLDG	445 E CAPITOL AVE		PIERRE	SD	57501-3185
STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION, MIC: 55	PO BOX 942879		SACRAMENTO	CA	94279
STATE OF ALABAMA DEPARTMENT OF REVENUE	LEGAL DIVISION	PO BOX 32001		MONTGOMERY	AL	36132-0001
STATE OF ALASKA DEPARTMENT OF REVENUE	TAX DIVISION: ACCOUNTING AND COLLECTIONS	PO BOX 110420		JUNEAU	AK	99811-0420
STATE OF DELEWARE DIVISION OF REVENUE	BANKRUPTCY	CARVEL STATE BUILDING	820 N FRENCH ST, 8TH FLOOR	WILMINGTON	DE	19801
STATE OF FLORIDA DEPARTMENT OF REVENUE	BANKRUPTCY SECTION	PO BOX 6668		TALLAHASSEE	FL	32314-6668
STATE OF HAWAII DEPARTMENT OF TAXATION	BANKRUPTCY UNIT	PO BOX 259		HONOLULU	HI	96809



Exhibit D

Served via First-Class Mail

NAME	ATTENTION	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
STATE OF LOUISIANA DEPARTMENT OF REVENUE	BANKRUPTCY DIVISION	PO BOX 66658		BATON ROUGE	LA	70896
STATE OF MAINE BUREAU OF REVENUE SERVICES	COMPLIANCE DIVISION: BANKRUPTCY UNIT	PO BOX 9101		AUGUSTA	ME	04332-9101
STATE OF MICHIGAN DEPARTMENT OF TREASURY	BANKRUPTCY UNIT	PO BOX 30168		LANSING	MI	48909
STATE OF MINNESOTA DEPARTMENT OF REVENUE	COLLECTION DIVISION: BANKRUPTCY SECTION	600 NORTH ROBERT ST		ST PAUL	MN	55101
STATE OF NEW JERSEY DIVISION OF TAXATION	COMPLIANCE ACTIVITY: BANKRUPTCY DIVISION	50 BARRACK, PO BOX 245		TRENTON	NJ	8695
STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT	BANKRUPTCY UNIT	PO BOX 8575		ALBERQUERQUE	NM	87198-8575
STATE OF NH DEPARTMENT OF REVENUE ADMIN	LEGAL BUREAU	109 PLEASANT ST.	PO BOX 457	CONCORD	NH	03302-0457
STATE OF NH DEPARTMENT OF REVENUE ADMIN		PO BOX 637		CONCORD	NH	03302-0637
STATE OF OHIO DEPARTMENT OF TAXATION	BANKRUPTCY DIVISION	PO BOX 530		COLUMBUS	OH	43216-50530
STATE OF WASHINGTON DEPT OF REVENUE	BANKRUPTCY DIVISION	2101 4TH AVE, SUITE #1400		SEATTLE	WA	98121-2300
STATE OF WYOMING DEPARTMENT OF REVENUE	BANKRUPTCY UNIT	122 WEST 25TH STREET		CHEYENNE	WY	82002-0110
UTAH STATE TAX COMMISSION	BANKRUPTCY UNIT	210 N 1950 W		SALT LAKE CITY	UT	84134
VERMONT DEPARTMENT OF TAXES		133 STATE STREET	PO BOX 429	MONTPELIER	VT	5602
VIRGINIA DEPARTMENT OF TAXATION	TAX CONSULTING AUTHORITY SRVS BKR COUNSEL	PO BOX 2156		RICHMOND	VA	23218-2156
WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE	BANKRUPTCY UNIT: ATT LARA RUTLEDGE	PO BOX 766		CHARLESTON	WV	25323-0766
WHITFIELD COUNTY, GA	TAX DEPARTMENT	1013 RIVERBURCH PARKWAY		DALTON	GA	30721
WISCONSIN DEPARTMENT OF REVENUE	ATTN: BANKRUPTCY UNIT	PO BOX 8901		MADISON	WI	53708-8901
WISCONSIN DEPARTMENT OF REVENUE		2135 RIMROCK ROAD		MADISON	WI	53713
WISCONSIN DEPARTMENT OF REVENUE		PO BOX 8902		MADISON	WI	53708
WISCONSIN DEPARTMENT OF REVENUE		PO BOX 8908		MADISON	WI	53708-8908
WISCONSIN DEPARTMENT OF REVENUE		PO BOX 930208		MADISON	WI	52293-0208